## ABSTRACT OF THE INVENTION

The present invention relates to a medium for preparing dedifferentiated cells derived from postnatal islets of Langerhans. The medium comprises in a physiologically acceptable culture medium an effective amount of a solid matrix environment for a threedimensional culture, a soluble matrix protein, and a first and a second factor for developing, maintaining and expanding the dedifferentiated cells. Such a medium may be used in an in vitro method for islet cell The present invention also relates to a expansion. medium for inducing islet neogenesis from duct-like which comprises in physiologically structure, a acceptable culture medium an effective amount of at least one islet neogenesis inducer compound.